



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HILBERT MUNICIPAL WATER UTILITY

Principal Office: 26 NORTH SIXTH STREET
P.O. BOX 266
HILBERT, WI 54129

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HILBERT MUNICIPAL WATER UTILITY**Utility Address:** 26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DENNIS G. DU PREY**Title:** CLERK TREASURER**Office Address:** HILBERT MUNICIPAL WATER UTILITY

26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

Telephone: (920) 853 - 3241**Fax Number:** (920) 853 - 3515**E-mail Address:** hilbert@tcei.com

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: CHUCK KRUEGER**Title:****Office Address:** HAWKINS, ASH, BAPTIE & CO. LLP

1 E. WALDO BLVD.

P.O. BOX 2020

MANITOWOC, WI 54221

Telephone: (920) 684 - 3709**Fax Number:** (920) 684 - 7128**E-mail Address:****Date of most recent audit report:** 2/28/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID EMMER**Title:** DIRECTOR OF PUBLIC WORKS UTILITY SUPERINTENDENT**Office Address:** HILBERT MUNICIPAL WATER UTILITY

26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

Telephone: (920) 853 - 3556**Fax Number:** (920) 853 - 3515**E-mail Address:** hilbert@tcei.com

Name of utility commission/committee: HILBERT WATER COMMITTEE

Names of members of utility commission/committee:

MRS BONNIE KOLBE, MEMBER

MR THOMAS PIEPENBURG, CHAIRMAN

MR DOUGLAS STECKER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

NONE PROVIDED.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	101,947	71,455	1
Operating Expenses:			
Operation and Maintenance Expense (401)	55,762	52,017	2
Depreciation Expense (403)	13,774	12,648	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,908	12,629	5
Total Operating Expenses	82,444	77,294	
Net Operating Income	19,503	(5,839)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,503	(5,839)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,709	767	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,709	767	
Total Income	23,212	(5,072)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	23,212	(5,072)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	0	0	
Net Income	23,212	(5,072)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	131,296	125,347	19
Balance Transferred from Income (433)	23,212	(5,072)	20
Miscellaneous Credits to Surplus (434)	11,021	11,021	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	165,529	131,296	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING AND INVESTMENTS	3,709	4
Total (Acct. 419):	3,709	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT	11,021	8
Total (Acct. 434):	11,021	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	101,947	0	0	0	101,947	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	248	0	0	0	248	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	101,699	0	0	0	101,699	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	626,601	602,901	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	183,414	169,212	2
Net Utility Plant	443,187	433,689	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,282	2,282	6
Special Funds (125)	69,903	33,740	7
Total Other Property and Investments	72,185	36,022	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,029	5,868	8
Temporary Cash Investments (132)	78,500	30,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,760	12,077	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	4,276	4,432	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	117,565	52,377	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	3,379	0	20
Total Deferred Debits	3,379	0	
Total Assets and Other Debits	636,316	522,088	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	304,097	225,597	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	165,529	131,296	23
Total Proprietary Capital	469,626	356,893	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,192	5,737	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	7,192	5,737	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	159,498	159,458	38
Total Liabilities and Other Credits	636,316	522,088	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	626,601	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	626,601	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	183,414	0	0	0	9
Total Accumulated Provision	183,414	0	0	0	
Net Utility Plant	443,187	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	169,212				169,212	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,774				13,774	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	713				713	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	14,487	0	0	0	14,487	13
Debits during year						14
Book cost of plant retired	285				285	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	285	0	0	0	285	19
Balance End of Year	183,414	0	0	0	183,414	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,276	4,432	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	4,276	4,432	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	225,597	1
Changes during year (explain):		
CAPITAL PAID FOR NEW WATER TOWER RESERVE	78,500	2
Balance end of year	304,097	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,908	2
Charged electric department expense	0	3
Charged sewer department expense	217	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	13,125	
Taxes paid during year:		
County, state and local taxes	11,021	6
Social Security taxes	2,011	7
PSC Remainder Assessment	93	8
Other (explain):		
NONE	0	9
Total payments and other debits	13,125	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	159,458	0	0	0	0	159,458	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
OUTSIDE METER READING CONNECTIONS	40	0	0	0	0	40	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	159,498	0	0	0	0	159,498	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAIN EXTENSIONS	2,282	2
Total (Acct. 124):	2,282	
Special Funds (125):		
A RESERVE FUND TO BE USED FOR REPLACEMENTS AND ADDITIONS TO THE PLANT	37,694	3
WATER TOWER RESERVE FUND	32,209	4
Total (Acct. 125):	69,903	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,760	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	18,760	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	13
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION	3,379	16
Total (Acct. 183):	3,379	
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	614,751	0	0	0	614,751	1
Materials and Supplies	4,354	0	0	0	4,354	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	176,313	0	0	0	176,313	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	159,478	0	0	0	159,478	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	283,314	0	0	0	283,314	
Net Operating Income	19,503	0	0	0	19,503	8
Net Operating Income as a percent of						
Average Net Rate Base	6.88%	N/A	N/A	N/A	6.88%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	264,847	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	148,412	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	413,259	
Net Income		
Net Income	23,212	5
Percent Return on Proprietary Capital	5.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

EXTENDED WATER MAIN FOR TWO NEW SUBDIVISIONS IN 1998. ONE WAS FOR SIENNA COURT SUBDIVISION WHICH AMOUNTED TO 200' OF NEW WATERMAIN INSTALLED AND STAR HEIGHTS SUBDIVISION WHICH AMOUNTED TO 240' OF NEW WATERMAIN INSTALLED. BOTH OF THESE EXTENSIONS WERE MADE PART OF THE BASE VALUES FOR OUR RATE INCREASE WHICH WAS DONE DURING LATE 1997 AND EARLY 1998 AND MADE EFFECTIVE ON MARCH 23, 1998. ALL EXTENSIONS OF MAINS AND SERVICES ARE TO BE PAID BY THE DEVELOPER THROUGH SPECIAL ASSESSMENTS.

4. Estimated changes in revenues due to rate changes.

RATE CHANGE WAS APPROVED EFFECTIVE MARCH 23, 1998. IT RESULTED IN A NET INCREASE OF 57% OVER THE EXISTING REVENUE. 1998 WILL REFLECT 3/4 OF THE TOTAL EFFECT OF THE RATE INCREASE.

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

NONE.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 23, 1999

Mr. Dennis G. Du Prey, Clerk Treasurer
Hilbert Municipal Water Utility
26 North Sixth Street
P.O. Box 266
Hilbert, WI 54129-0266

1998 Analytical Review DWCCA-2540-PJL

Dear Mr. Du Prey:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while you report in the footnotes of both the mains and services schedules that the main and service additions were paid for by special assessment, there are no Contributions in Aid of Construction reported in Account 271 on page F-17. Please explain.
2. Please confirm that the numbers reported for purchased water gallons in column (b) of the Sources of Water Supply - Statistics schedule on page W-10 should actually be in column (d), ground water gallons.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 23 1999 rev letters L.doc

cc: Mr. Thomas Piepenburg, Chairman

Response received 9/20/99

#1, amount of special assessment yet to be determined, will be recorded then.

#2, confirmed.

Review closed.

FINANCIAL SECTION FOOTNOTES

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	101,257	1
Total Sales of Water	101,257	
Other Operating Revenues		
Forfeited Discounts (470)	103	2
Other Water Revenues (474)	587	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	690	
Total Operating Revenues	101,947	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	37,803	5
General Operating Expenses (680-690)	17,959	6
Total Operation and Maintenance Expenses	55,762	
Other Operating Expenses		
Depreciation Expense (403)	13,774	7
Amortization Expense (404)	0	8
Taxes (408)	12,908	9
Total Other Operating Expenses	26,682	
Total Operating Expenses	82,444	
NET OPERATING INCOME	19,503	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	9	50	1
Commercial	1	1	37	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	10	87	
Metered Sales to General Customers (461)				
Residential	404	18,476	52,403	4
Commercial	54	3,638	9,707	5
Industrial	3	4,965	5,199	6
Total Metered Sales to General Customers (461)	461	27,079	67,309	
Private Fire Protection Service (462)	3		1,740	7
Public Fire Protection Service (463)	1		27,352	8
Other Sales to Public Authorities (464)	9	1,429	4,769	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	476	28,518	101,257	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	27,352	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	27,352	
Forfeited Discounts (470):		
Customer late payment charges	103	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	103	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	457	7
Other (specify):		
RECONNECTION CHARGES	130	8
Total Other Water Revenues (474)	587	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,577	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,438	3
Chemicals (630)	9,531	4
Supplies and Expenses (640)	353	5
Repairs of Water Plant (650)	5,394	6
Transportation Expenses (660)	1,510	7
Total Plant Operation and Maintenance Expenses	37,803	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,015	8
Office Supplies and Expenses (681)	1,283	9
Outside Services Employed (682)	3,174	10
Insurance Expense (684)	1,454	11
Employees Pensions and Benefits (686)	1,578	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,207	14
Uncollectible Accounts (690)	248	15
Total General Operating Expenses	17,959	
Total Operation and Maintenance Expenses	55,762	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,021	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		217	2
Net property tax equivalent		10,804	
Social Security		2,011	3
PSC Remainder Assessment		93	4
Other (specify): NONE		0	5
Total tax expense		12,908	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214702				3
County tax rate	mills		5.831946				4
Local tax rate	mills		4.851910				5
School tax rate	mills		11.834263				6
Voc. school tax rate	mills		1.944431				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.677252				10
Less: state credit	mills		1.975221				11
Net tax rate	mills		22.702031				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.851910				14
Combined School Tax Rate	mills		13.778694				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.630604				17
Total Tax Rate	mills		24.677252				18
Ratio of Local and School Tax to Total	dec.		0.754971				19
Total tax net of state credit	mills		22.702031				20
Net Local and School Tax Rate	mills		17.139370				21
Utility Plant, Jan. 1	\$	602,901	602,901				22
Materials & Supplies	\$	4,431	4,431				23
Subtotal	\$	607,332	607,332				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	607,332	607,332				26
Assessment Ratio	dec.		0.931382				27
Assessed Value	\$	565,658	565,658				28
Net Local & School Rate	mills		17.139370				29
Tax Equiv. Computed for Current Year	\$	9,695	9,695				30
Tax Equivalent per 1994 PSC Report	\$	11,021					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,021					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	653	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,183	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	27,836	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	44,986	347	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	80,207	2,229	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	21,701	686	20
Total Pumping Plant	146,894	3,262	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	11,375	0	23
Total Water Treatment Plant	11,375	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	653	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	27,183	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	27,836	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	45,333	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	82,436	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	22,387	20
Total Pumping Plant	0	0	150,156	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	11,375	23
Total Water Treatment Plant	0	0	11,375	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	10,950	0	26
Transmission and Distribution Mains (343)	299,059	13,029	27
Fire Mains (344)	0	0	28
Services (345)	33,975	2,963	29
Meters (346)	27,134	2,572	30
Hydrants (348)	32,945	1,159	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	404,063	19,723	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	600	0	35
Computer Equipment (372.1)	3,610	1,000	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	8,523	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	12,733	1,000	
Total utility plant in service directly assignable	602,901	23,985	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	602,901	23,985	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	10,950	26
Transmission and Distribution Mains (343)	0	0	312,088	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	36,938	29
Meters (346)	210	0	29,496	30
Hydrants (348)	0	0	34,104	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	210	0	423,576	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	600	35
Computer Equipment (372.1)	75	0	4,535	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	8,523	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	75	0	13,658	
Total utility plant in service directly assignable	285	0	626,601	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	285	0	626,601	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		0	3,204	3,204	1
February		0	2,526	2,526	2
March		0	2,633	2,633	3
April		0	2,633	2,633	4
May		0	3,143	3,143	5
June		0	2,897	2,897	6
July		0	3,056	3,056	7
August		0	2,974	2,974	8
September		0	3,140	3,140	9
October		0	2,861	2,861	10
November		0	2,734	2,734	11
December		0	3,043	3,043	12
Total for year	0	0	34,844	34,844	
Less: Measured or estimated water used in main flushing and water treatment during year				235	13
Less: Other utility use				310	14
Other utility use explanation:					15
ESTIMATED WATER LOST FROM WATER MAIN BREAKS - 305,000					
WATER USED FOR TESTING WATER METERS - 5,000					
Water pumped into distribution system				34,299	16
Less: Water sold				28,518	17
Losses and unaccounted for				5,781	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				238	21
Date of maximum: 1/11/1998					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				61	24
Date of minimum: 4/18/1998					25
Total KWH used for pumping for the year				31,451	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH SIXTH STREET	1	80	8	187,000	Yes	1
SOUTH 8TH STREET	2	110	12	49,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	NORTH 6TH STREET	SOUTH 8TH STREET		2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	GOULDS	GOULDS		5
Year Installed	1995	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	116	346		8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE		10
Year Installed	1995	1986		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	5	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER	WELL 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	1940	1940		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	OTHER		8
				9
Elevation difference in feet (See Headnote 3.)	138	2		10
Total capacity in gallons	65,000	83,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4900	0.1870		19
				20
Is a corrosion control chemical used (yes, no)?	N	N		21
				22
Is water fluoridated (yes, no)?	N	N		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.000	797	0	0	0	797	1
M	S	1.500	628	0	0	0	628	2
M	S	2.000	1,870	0	0	0	1,870	3
M	S	2.500	340	0	0	0	340	4
M	D	6.000	38,918	0	0	0	38,918	5
M	D	8.000	4,593	440	0	0	5,033	6
P	D	8.000	75	0	0	0	75	7
M	T	12.000	580	0	0	0	580	8
Total Within Municipality			47,801	440	0	0	48,241	
Total Utility			47,801	440	0	0	48,241	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	343	0	0	0	343	53	1
M	1.000	13	15	0	0	28	0	2
M	2.000	9	0	0	0	9	0	3
M	4.000	1	0	0	0	1	0	4
Total Utility		366	15	0	0	381	53	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	513	44	0	(5)	552	32	1
1.000	10	0	0	0	10	0	2
1.500	6	1	0	0	7	0	3
2.000	4	0	0	0	4	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
Total:	536	45	0	(5)	576	32	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	394	41	1	1	4	111	552	1
1.000	0	8	0	0	0	2	10	2
1.500	0	4	0	0	1	2	7	3
2.000	1	0	1	1	1	0	4	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	1	0	1	0	2	6
Total:	395	53	4	2	7	115	576	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	64	2	0	0	66	2
Total Fire Hydrants	64	2	0	0	66	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	66
Number of distribution system valves end of year:	80
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

THE AMOUNT FOR RETIREMENT IN METERS IS DUE TO JUNKING OF OUTSIDE DIALS WHICH ARE A COMPONENT OF METERS. THERE WERE NO ACTUAL METERS REMOVED.

Sources of Water Supply - Statistics (Page W-10)

Source of supply gallons moved from column (b) to column (d) per instructions from utility.

PJL, 10/05/99

Water Mains (Page W-15)

THE MAINS ADDED DURING 1998 WILL BE PAID FOR BY SPECIAL ASSESSMENTS AGAINST THE PROPERTY OWNERS. THE COST OF THIS SPECIAL ASSESSMENT WILL BE BASED ON ACTUAL COST AND WILL BE ASSESSED AS A COST PER FOOT FOR THE FRONTAGE OF THE PROPERTY.

Water Services (Page W-16)

THE SERVICES WILL BE PAID FOR THROUGH SPECIAL ASSESSMENTS AGAINST THE PROPERTY OWNER. THE COST OF THE ASSESSMENT IS CALCULATED BASED ON THE FEE OF \$640 PER OUR RATE FILE.

Meters (Page W-17)

ADJUSTMENT WAS DUE TO AN ERROR IN THE INVENTORY FROM A PREVIOUS YEAR AND IS ADJUSTED TO BRING TOTAL METERS TO THE ACUTAL AMOUNT.
